

STATE OF MICHIGAN



JOHN ENGLER, Governor

DEPARTMENT OF TREASURY

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STATE TAX COMMISSION

4th Floor Treasury Building
Lansing, Michigan 48922 - Telephone (517) 373-0500BULLETIN NO. 19
DECEMBER 1, 1995
PROPERTY TAX CALENDAR

COMMISSION MEMBERS

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1996 PROPERTY TAX CALENDAR

This tax calendar has been prepared in accordance with 1994 Proposal A and its implementing language. Assessing officers are advised that they are responsible for producing 1996 assessment rolls that have assessments at a uniform percentage of the true cash value for each property in their city or township. The statutory requirement is still fifty percent of true cash value. These 1996 assessments will be subject to county and state equalization.

Section references are as assigned in the Michigan Compiled Laws.

1995

Dec. 31, 1995 Tax day for 1996 assessments and 1996 property taxes. (Section 211.2, Michigan Compiled Laws).

Dec. 31, 1995 Deadline for counties to file 1995 equalization studies for 1996 starting bases with State Tax Commission (STC) for all classifications in all units on Form L-4018.

NOTE regarding copies of transactions from the Register of Deeds: MCL 211.27a(8) provides that "The register of deeds of the county where deeds or other title documents are recorded shall notify the assessing officer of the appropriate local taxing unit not less than once each month of any recorded transaction involving the ownership of Property."

1996

Feb. 1 Deadline for counties to file single year studies with STC to amend starting base for those units (with classes) experiencing sharply declining real estate markets. Optional, additional single year equalization study may be originated by assessor or by county equalization director. Single year studies (calendar year 1995) submitted by Feb. 1, 1996 are for 1996 assessment and equalization.

Feb. 1 Deadline for "qualified business" to submit form - L-4143 for "qualified personal property" with the assessor. (211.8a).

Feb. 14 Last day of deferral period for summer tax levies for qualifying taxpayers (211.51). Last day to pay property taxes without the imposition of a late penalty charge equal to three percent of the tax in addition to the property tax administration fee, if any. (211.44).

Feb. 15 STC certifies DNR lands assessed valuations to assessors (211.492).

Feb. 20 STC certifies metallic mineral property assessments to assessor (211.24).

Feb. 20 Deadline for taxpayer filing of personal property statement with assessor (211.19).

Feb. 19 is a **Holiday**
Feb 20 Third Mon. in Feb.: Deadline for county equalization director to publish in newspaper the tentative equalization ratios and estimated SEV multipliers for 1996.

March 1 The STC shall publish the inflation rate before this date (211.34d).

March 4 First Monday in March: The 1996 assessment roll shall be completed and certified by the assessor (211.24).

March 5 The assessor shall submit the 1996 assessment roll to the Board of Review (BOR) on the Tuesday following the first Monday in March (211.29).

March 5 Tues. following first Mon. in March: First meeting of township Board of Review (211.29).
Note: City BOR may vary according to Charter provisions.

March 11 Second Mon. in March: Second meeting of township Board of Review (211.30). The March Board of Review has no authority over Homestead exemptions.

April 1 Separate Tax limitations voted after April 1 of any year are not effective until the subsequent year. (211.205i).

April 1 First Monday in April: Unless the BOR has concluded earlier, last day for BOR protest of assessed value, taxable value, property classification or percentage of qualified agricultural property exemption assigned by Assessor and Board of Review. (211.30a).

Note: A protest of assessed valuation or taxable valuation or the percentage of qualified agricultural property exemption subsequent to BOR, must be filed with the Michigan Tax Tribunal, in writing before June 30 at P.O. Box 30232, Lansing, MI 48909. A classification appeal must be filed with the State Tax Commission within 30 days after the adjournment of the Board of Review (211.34c) at P.O. Box 30471, Lansing, MI 48909-7971. A classification appeal does not address value or change the equalization factor for the property for the first year, if STC changes class.

April 3 The township supervisor or assessor shall deliver completed assessment roll, with BOR certification, to the county equalization director not later than the tenth day after adjournment of the board of review or by April 3 (the Wednesday following the first Monday in April) whichever date occurs first (211.30(4)).

Note: An assessor shall file Form L-4021 with the County Equalization Department, and form L-4022 with the County Equalization Department and the State Tax Commission, immediately following adjournment of the board of review. STC Administrative Rule: R 209.26 (10a, 10b).

April 9 Tues. following second Mon. in April: County Board of Commissioners meets in equalization session (209.5 and 211.34). The clerk of each county files a tabular statement of the county equalization adopted by the County Board of Commissioners on the Form L-4024 prescribed and furnished by the STC, immediately after adoption. County equalization shall be completed and official report (Form L-4024) filed with STC prior to May 6, 1996 (First Monday in May).

April 15 Third Mon. in April: Equalization director files separate Form L-4023 for each unit in the county with the STC no later than April 15 (211.150), STC R209.41 (8).

Allocation Board meets and receives budgets due this day (211.210).

April 30 Last day for deferral period for winter (December 1) property tax levies if such deferral for qualified taxpayers was authorized by resolution of the County Board of Commissioners (211.59).

May 1 * Deadline for filing official County Board of Commissioners report of county equalization (L-4024) with STC (209.5). Appeal from county equalization to Michigan Tax Tribunal must be filed within 30 days after the adoption of the county equalization report by the County Board of Commissioners (205.735).

May 1 Deadline for filing homestead affidavits (form T-1056) for exemption from the 18 mill school operating with the local assessor. Note: Denial of a homestead exemption by the local assessor may be appealed by the owner to Department of Treasury within 35 days of the notice of denial. The decision of the Department of Treasury may be appealed by the owner to the MTT within 35 days.

The Department of Treasury decision may be appealed by the assessor to the MTT within 35 days if the assessor had previously denied the exemption. (211.7cc).

NOTE: Do not confuse the appeal process for the 18 mills school operating "homestead" exemptions with the appeal process for 18 mill school operating exemption for "qualified agricultural" properties. The "homestead" exemption for either agricultural or residential property is administered by the Michigan Department of Treasury. Property tax questions REGARDING THE "HOMESTEAD" EXEMPTION ONLY may be addressed to Floyd Schmitzer, of the Michigan Dept. of Treasury at (517) 373-2916 by telephone or in writing to Michigan Department of Treasury, Operations Manager, Treasury Building, Lansing, MI 48922.

May 1 is also the deadline for filing the Farmland affidavit (form T-1063) with the local assessor if the property is NOT classified agricultural or if the assessor asks an owner to file it to determine whether the property includes structures that are not exempt.

The exemption for "qualified agricultural" property (those exempt agricultural properties not claiming a "homestead" exemption), is administered by the State Tax Commission. A taxpayer may appeal the denial by the assessor of a "qualified agricultural" exemption to the March Board of Review and, if not satisfied, then to the Michigan Tax Tribunal, in writing, prior to June 30, in the same manner as all other property tax exemptions, except the "homestead" exemption.

May 6 * First Mon. in May: Deadline for assessor to file tabulation of Taxable Valuations for each classification of property with the county equalization director on Form L-4025 to be used in "Headlee" calculations. Taxable Value replaces State Equalized Value for purposes of MCL 211.34d calculations (See 1994 Act 415). Prior to 1995, State Tax Equalized Valuations were used on this form, now Taxable Valuations are required. 211.34d (2)

May 13 Second Mon. in May: Preliminary state equalization valuation recommendations presented by the Property Tax Division staff to the State Tax Commission. (209.2).

May 15 Prior to this date, the State must have prepared an annual assessment roll for the state assessed utility property and railroads, and must have determined the average property tax rate (207.9).

May 20 * Third Mon. in May: County allocation boards must issue preliminary order (211.215). Form L-4028, pertaining to millage reduction fractions, must be completed by County Equalization Director with all information available within each single county. Copy of Form L-4028 is filed with the STC and with the director of the equalization department in each county which shares inter-county taxing jurisdictions.

May 27 is a Fourth Mon. in May: State Equalization Proceeding
Holiday -final State Equalization order is issued by STC
May 28 (209.4).

May 31 Friday after fourth Monday in May: If as a result of State Equalization the taxable value of property changes, the assessing officer of each township or city shall revise the millage reduction fractions by this date. (211.34d(2)).

June 1 is a Last day for Allocation Board Hearing (not less
Saturday than 8 days or more than 12 days after issuance
June 3 of preliminary order) (211.215).

June 3 First Mon. in June: Deadline for notifying protesting taxpayer in writing of Board of Review action (211.30).

June 3 * County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form L-4028 IC is filed with the County Treasurer and the STC on or before June 3, 1996 ((211.34d (3))).

June 10 Allocation Board must issue final order not later than the second Monday in June (211.216).
(MTT) Appeal from millage allocation to the Michigan Tax Tribunal must be filed within thirty days after issuance of the final order (205.735)

June 10 * County Treasurer on or before the second Monday in June certifies taxable values from prior year and current year and the current year's additions and losses and the current year's millage reduction fraction for each unit of local government [211.34d(4)].

June 24 Fourth Monday in June: Deadline for equalization directors to file tabulation of final Taxable Valuations with the STC.

June 30 (MTT) Deadline for assessment petition to the MTT
is a Sunday (205.735). Residential property and small claims
July 1 division appeal petitions are considered filed if mailed first class and postmarked on or before June 30. Otherwise appeals sent by certified mail on or before June 30 are timely filed.

June 30 is a Deadline for County Equalization Director to file
Sunday Interim Status Report of the ongoing study for
July 1 the current year (R 209.41)

June 30 is a Township supervisor shall prepare and furnish the
Sunday summer tax roll to the township treasurer with
July 1 supervisor's collection warrant
summer school taxes are to be collected(380.1612).

July 1 Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a charter provision with a different due date).

By the 1st County Treasurer must account for and deliver to
day of each the state the state education tax collections on
month hand on or before the fifteenth of the immediately preceding month. ((211.43 (10)).

By the 15th County Treasurer must account for and deliver to
day of each the state the state education tax collections on
month hand on the last day of the preceding month.
((211.43 (10))).

July 16

Tues. following the Third Monday in July:

Special meeting of the July BOR may be convened by assessing officer to correct a mutual mistake of fact or clerical error. (211.53b). An owner of property that is a "homestead" or is "qualified agricultural" property on May 1 may appeal to the July Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. 211.7cc (13) and 211.7e(6).

PA 74 of 1995 authorizes July (and December) BOR to hear appeals for poverty exemptions, but not for poverty exemptions denied by the March Board of Review. Applies to current year only (211.7u). See STC Bulletin No. 15 of 1995.

August 19

Third Monday in August

Deadline for taxpayer to file appeal directly with the Michigan Tax Tribunal if final equalization multiplier exceeds tentative multiplier resulting from action of the state board of equalization or county board of commissioners and a taxpayer's assessment as equalized is in excess of 50 percent of true cash value (205.737)

Sept. 15 is a
Sunday
Sept. 16

Last day for qualified property taxpayer to apply to local unit treasurer for deferral of payment of summer tax (211.51).

Sept. 30

Clerk of township or city delivers to supervisor and county clerk a certified copy of all statements, certificates, and records of vote directing monies to be raised by taxation of property (211.36).

- * Financial officer of each unit of local government computes tax rates in accordance with Section 211.34d and 211.34 MCL and governing body certifies that rates comply with Section 31, Article 9, of 1963 constitution and section 211.24e, Truth in Taxation, on Form L-4029 on or before September 30. See page 1-6 of Volume III of Michigan Assessor's Manual.

October apportionment session of County Board of Commissioners. Board examines certificates, directs spread of taxes in terms of millage rates to be spread on Taxable Valuations. Submit L-4029s to STC with apportionment report (211.37).

County prosecutor is obligated by statute to furnish legal advice promptly regarding apportionment report.

October *

County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and sections 211.34d, and 211.34(1). Board also receives certifications that truth in taxation hearings have been held if required (211.24e).

Note:

Supervisor prepares a roll indicating property taxes to be levied and annexes the required warrant. The copy of the roll with the warrant annexed is known as the "tax roll" (211.42).

October 15

The assessor reports status of Act 198 of 1974, Industrial Facility Tax property, to STC (207.567). The assessor or governmental unit reports status of Act 255 of 1978, Commercial Facility Tax property, to STC (207.666).

Dec. 1 is a
Sunday
Dec. 2

1996 Taxes due and payable to local unit treasurer are a lien on real property. See section 211.40a for exception to lien date. Tax levy reports from assessors to STC are due. County Apportionment Report to STC is due (211.40) (211.41) (211.43) (207.12).

MTT Note:

Appeal to Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest (205.735). (Limited to arithmetic errors).

Dec. 10

Tues. following the second Mon. in Dec: 211.53b. Special board of review meeting may be convened by assessing officer to correct a mutual mistake of fact or a clerical error. An owner of property that is a "homestead" or is "qualified agricultural" property on May 1 may appeal to the December Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. (211.7cc (13) and 211.7ee(6)).

PA 74 of 1995 authorizes December (and July) BOR to hear appeals for poverty exemptions, but not poverty exemptions denied by the March Board of Review. Applies to current year only (211.7u). See STC Bulletin No. 15 of 1995.

Dec. 31

Tax day for 1997 property taxes (211.2). Due date for filing of county equalization department studies made during 1996 with the STC. These studies are used for the 1997 revised bases.

* Requirements caused by Section 31 of Article 9 of State Constitution and by Sections 211.34d and 211.34(1) MCL.